By: Williams S.B. No. 1773

A BILL TO BE ENTITLED

| 1 | AN ACT |
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- 2 relating to the pilot program authorizing a property owner to
- 3 appeal to the State Office of Administrative Hearings certain
- 4 appraisal review board determinations.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 2003.902, Government Code, is amended to
- 7 read as follows:
- 8 Sec. 2003.902. COUNTIES INCLUDED. The pilot program shall
- 9 be implemented:
- 10 (1) in Bexar, Cameron, El Paso, Harris, Tarrant, and
- 11 Travis Counties for a three-year period beginning with the ad
- 12 valorem tax year that begins January 1, 2010; and
- 13 (2) in Collin, Dallas, Denton, Fort Bend, Montgomery,
- 14 and Nueces Counties for a one-year period beginning with the ad
- 15 valorem tax year that begins January 1, 2012.
- SECTION 2. Section 2003.912(b), Government Code, is amended
- 17 to read as follows:
- 18 (b) The determination:
- 19 (1) must include a determination of the appraised or
- 20 market value, as applicable, of the property that is the subject of
- 21 the appeal;
- 22 (2) must contain a brief analysis of the
- 23 administrative law judge's rationale for and set out the key
- 24 findings in support of the determination but is not required to

S.B. No. 1773

- 1 contain a detailed discussion of the evidence admitted or the
- 2 contentions of the parties;
- 3 (3) may include any remedy or relief a court may order
- 4 under Chapter 42, Tax Code, in an appeal relating to the appraised
- 5 or market value of property, including [other than] an award of
- 6 attorney's fees under Section 42.29, Tax Code; and
- 7 (4) shall specify whether the appraisal district or
- 8 the property owner is required to pay the costs of the hearing and
- 9 the amount of those costs.
- 10 SECTION 3. The change in law made by this Act to Section
- 11 2003.912, Government Code, applies only to an appeal filed under
- 12 Subchapter Z, Chapter 2003, Government Code, on or after the
- 13 effective date of this Act. An appeal filed under Subchapter Z,
- 14 Chapter 2003, Government Code, before the effective date of this
- 15 Act is governed by the law in effect when the appeal was filed, and
- 16 the former law is continued in effect for that purpose.
- 17 SECTION 4. This Act takes effect immediately if it receives
- 18 a vote of two-thirds of all the members elected to each house, as
- 19 provided by Section 39, Article III, Texas Constitution. If this
- 20 Act does not receive the vote necessary for immediate effect, this
- 21 Act takes effect September 1, 2011.